

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations

Title 18. Public Revenues

Division 2.1. State Board of Equalization – Rules for Tax Appeals

Chapter 4: Appeals from Actions of the Franchise Tax Board

ARTICLE 5: DECISIONS, OPINIONS, AND FRIVOLOUS APPEAL PENALTIES

5453. NOTICE OF BOARD'S DETERMINATION.

(a) If the Board votes to determine an appeal and does not adopt a written opinion or direct the Appeals Division to prepare a written opinion for the appeal at the time of the vote, and the Board is not required to adopt a written opinion for the appeal, then:

(1) The Appeals Division will prepare a notice of the Board's determination, which shall contain a brief statement of the reasons for the Board's determination; and

(2) A copy of the notice shall be mailed to each party not later than three business days from the date of the Board's determination.

(b) A notice may not be cited as precedent in any appeal or other proceeding before the Board.

Note: Authority cited: Section 15606, Government Code. Reference: Sections 18533, 19043.5, 19045, 19047, 19048, 19084, 19085, 19087, 19104, 19324, 19331, 19333, 19334, 19335, 19343, 19345, 19346 and 20645, Revenue and Taxation Code.

History: 1. Adopted November 19, 2013, effective April 1, 2014. The new regulation replaced repealed Regulation 5450, Letter Decisions